

Company Number: 662559

NANOLOCKS HAIR LIMITED
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 11 JUNE 2025

NANOLOCKS HAIR LIMITED

CONTENTS

	Page
Statement of directors responsibilities and Declaration on unaudited financial statements	3
Abridged Statement of Financial Position	4
Statement of Changes in Equity	5
Notes to the financial statements	6-9

NANOLOCKS HAIR LIMITED

Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

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

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 Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102, The Financial Report Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 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 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;
- 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 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements :

- 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 they have made available to T.R. Smith, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the company for the period ended 11 June 2025

On Behalf of the board

Declan Carr

Director

Date: 29th January 2026

Sharon Carr

Director

NANAOLOCKS HAIR LIMITED
ABRIDGED STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 11 JUNE 2025

	Notes	2024		2025	
		€	€	€	€
Non-Current Assets					
Tangible assets	4		55,051		19,720
Current Assets					
Stock		246,453		349,106	
Debtors					
Cash at Bank and in hand		138,613		269,686	
		<u>385,066</u>		<u>618,792</u>	
Creditors: amounts falling due within one year	5	<u>(56,404)</u>		<u>(45,814)</u>	
Net current liabilities			<u>328,662</u>		<u>572,978</u>
Total assets less current liabilities			383,713		592,698
Creditors: amounts falling due after one year	6				
			383,713		592,698
Capital and Reserves					
Called up share capital	7		100		100
Income Statement			<u>383,613</u>		<u>592,598</u>
Equity attributable to owners of the company			<u>383,713</u>		<u>592,698</u>

We as directors of Nanolocks Hair 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 Section 358 is complied with
- (C) No notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
- (D) We acknowledge the company's obligations under the Companies Act 2014, to keep adequate records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial accounting position of the company at the end of the financial year and of its profit or loss for such a year 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 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.

Declan Carr

Director

Date: 29th January 2026

Sharon Carr

Director

NANOLOCKS HAIR LIMITED**STATEMENT OF CHANGES IN EQUITY****FOR THE PERIOD ENDED 11 JUNE 2025**

	Share Capital	Retained Earnings	Total
Profit for the period	100	125,990	126,090
Balance at 11 June 2021	100	125,990	126,090
Profit for the period		127,517	127,617
Balance at 11 June 2022	100	253,508	253,608
Profit for the period	100	62,704	62,804
Balance at 11 June 2023	100	316,212	316,312
Profit for the period	100	67,401	67,501
Balance at 11 June 2024	100	383,613	383,713
Profit for the period	100	208,985	209,085
Balance at 11 June 2025	100	592,598	592,698

NANOLOCKS HAIR LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 11 JUNE 2025

1 General Information

Nanlocks Hair Limited is a company limited by shares incorporated in the Republic of Ireland

2 Accounting policies

The significant accounting policies adopted by the Company are as follows:

2.1 Statement of compliance

The financial statements of the company for the period ended 11th June 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued by the Financial Reporting Council

2.2 Basis of Preparation

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard of the Financial Reporting Council, specifically Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'(FRS 102).

2.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

2.4 Property, fixtures and fittings and equipment and depreciation

Property, fixtures and fittings and equipment are stated at cost less depreciation. Depreciation is calculated to provided at rates to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and Machinery	12.5% Straight Line
Fixtures Fittings and Equipment	12.5% Straight Line

2.5 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.

2.6 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.

2.7 Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 11 JUNE 2025

3 Employees

There were 2 employees during the period

4 Property, Fixtures and Fittings and Equipment

	Motor Vehicle	Fixtures and Fittings	Computer	Total
Cost	€	€	€	€
Cost	38,900	25,147	5,190	69,237
Additions			4,937	4,937
Disposal	(38,900)			(38,900)
At 11 June 2025	-	25,147	10,127	35,274
<u>Depreciation</u>				
At 11 June 2024	1,621	9,703	1,442	11,145
Charge for year		3,143	1,266	4,409
Depreciation Disposal	(1,621)			
At 11 June 2025	-	12,846	2,708	15,554
<u>Net Book Values</u>				
At 11 June 2024		15,444	3,748	19,192
At 11 June 2025	-	12,301	7,419	19,720

**4 Property, Fixtures and Fittings and Equipment
In respect of previous year**

	Motor Vehicle	Fixtures and Fittings	Computer	Total
Cost	€	€	€	€
Cost		19,203	3,504	22,707
Additions	38,900	4,379	1,686	44,965
At 11 June 2024	38,900	23,582	5,190	67,672
<u>Depreciation</u>				
At 11 June 2023		6,580	824	7,404
Charge for year	1,621	2,948	648	5,217
At 11 June 2024	1,621	9,528	1,472	12,621
<u>Net Book Values</u>				
At 11 June 2023		12,623	2,680	15,303
At 11 June 2024	37,279	14,054	3,718	55,051

NANOLOCKS HAIR LIMITED

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 11 JUNE 2025

5 Creditors: amounts falling due within one year	2024	2025
	€	€
Trade Creditors	-	-
Directors current accounts	3,296	5,429
Other Creditors	53,108	10,429
	<u>56,404</u>	<u>15,858</u>
Included in other creditors are amounts relating to taxation, as follows:		
VAT Control Account	20,339	29,230
CT Control Account	13,172	15,870
PAYE Control Account	14,846	8,008
	<u>48,357</u>	<u>53,108</u>
6 Creditors: amounts falling due after more than one year	2024	2025
	€	€
Other Creditors	<u>-</u>	<u>-</u>
7 Share Capital	2024	2025
	€	€
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>
8 Directors Remuneration and transactions	2024	2025
	€	€
Directors Loan		
Opening Balance	3,997	3,296
Advance from Directors	44,851	3,133
Repayments to Directors	(45,552)	(1,000)
Closing Balance	<u>3,296</u>	<u>5,429</u>

NANOLOCKS HAIR LIMITED

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 11 JUNE 2025

9 Related Party Transactions

Within the note relating to creditors is an amount of €5,429 owing to the directors at the year end. The directors are not aware of any other related party transactions other than those disclosed in relation to the directors

10 Cash and Cash Equivalents

	2024	2025
	€	€
Cash and Bank balances	<u>138,613</u>	<u>269,686</u>

11 Approval of Financial Statements

The directors approved the financial statements on the 29th January 2026