

Registration number 651511

JYJ Food Limited

Abridged Accounts

For the year ended 31st May 2025

JYJ Food Limited

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JIJY Food Limited

Directors and other information

| | |
|--------------------------|---|
| Directors | BiLing Yu |
| Secretary | Jianlin Yu |
| Company Number | 651511 |
| Registered Office | 24 Marlmount Green Marlmount Dundalk Co Louth |
| Accountants | Rogers & Company Unit 3 Beagans Business Park Newry Road Dundalk Co Louth A91 VW08 |
| Business Address | Shang Garden Louth Village Co Louth |

JYYJ Food Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

General Responsibilities

For the financial year ended 31 May 2025

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

Irish company law requires the director to prepare financial statements for each financial year. Under the law the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105. "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the director 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 and loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- *Select suitable accounting policies for the company financial statements and then apply them consistently;
- *Make judgements and accounting estimates that are responsible 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 these standards.
- *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 them to ensure that the financial statements and Director's report comply with the Companies Act 2014. They are 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

BiLing Yu
Director

Jianlin Yu
Secretary

Date: 4th February 2026

JIYJ Food Limited

**Abridged balance sheet
as at 31/05/2025**

| | | 2025 | |
|---|--------------|---------------|---------------|
| | Notes | € | € |
| Fixed assets | | | |
| Tangible assets | 3 | | 29,131 |
| Current assets | | | |
| Stocks | | 1,500 | |
| Debtors | | 25,425 | |
| Cash at bank and in hand | | 39,635 | |
| | | <u>66,560</u> | |
| Creditors: amounts falling due within one year | 4 | <u>8,144</u> | |
| Net current liabilities | | | 58,416 |
| Total assests less current liabilities | | | <u>87,547</u> |
| Creditors: amount falling due after more than one year | | | <u>-</u> |
| Net assets | | | 87,547 |
| Capital and reserves | | | |
| Called up share capital | 5 | | 100 |
| Profit and loss account | | | 87,447 |
| Equity shareholders' refund | | | <u>87,547</u> |

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of JIYJ Food Ltd, 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) 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 its profit or loss for such a financial 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 section 352 Companies Act 2014 (as a micro company). 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 micro companies' regime.

The notes on pages 4 to 6 form an integral part of these financial statements.

BiLing Yu
Director

Jianlin Yu
Secretary

Date: 4th February 2026

JYJ Food Limited

Notes to the abridged financial statements for the year ended 31/05/2025

1.General Information

JYJ Food Ltd is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 651511. The registered office of the company is 64 Marlmount Walk, Marlmount, Dundalk, Louth, which is also the principal place of business of the company. 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 companies financial statement.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the companies Act 2014 and FRS 105.

Turnover

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

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicates the carrying value may not be recoverable.

Leasing and Hire Purchases

Tangible fixed assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Investments

Current asset investments are stated at the lower of the cost and net realisable value.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing cost eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

