

Company registration number: 748185

**Lashes Gal & Company Limited
Trading as Lashes Gal & Company Limited
Unaudited abridged financial statements
for the financial year ended 31 August 2025**

Lashes Gal & Company Limited

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Lashes Gal & Company Limited

Directors and other information

Director	Pamela Franciele De Oliveira Bernardes
Secretary	Marcelo Valim Cardoso
Company number	748185
Registered office	5-7 Upper Oconnell Street 4th Floor Dublin 1 Ireland D01P5P5
Business address	5-7 Upper Oconnell Street 4th Floor Dublin 1 Ireland D01 P5P5
Accountants	Greenlea Accountancy Services Ltd T/a Lambe & Co 114 Greenlea Road Terenure Dublin 6W Ireland
Bankers	Revolut Bank 2 Dublin Landings North Dock Dublin 1 Ireland

Lashes Gal & Company Limited

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

Company law requires the director to prepare financial statements for each financial year. Under that law, has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable to ensure that the financial statements comply with the Companies Act 2014. has general responsibility for taking such steps as are reasonably open to to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Lashes Gal & Company Limited

Report to the director on the preparation of the unaudited statutory financial statements of Lashes Gal & Company Limited

In order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of Lashes Gal & Company Limited for the financial year ended 31 August 2025 which comprise the profit and loss account, balance sheet and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the director of Lashes Gal & Company Limited, as a body, in accordance with the terms of our engagement letter dated 5 March 2026. Our work has been undertaken solely to prepare for your approval the financial statements of Lashes Gal & Company Limited and state those matters that we have agreed to state to the director of Lashes Gal & Company Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Lashes Gal & Company Limited and its director as a body for our work or for this report.

It is your duty to ensure that Lashes Gal & Company Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Lashes Gal & Company Limited. You consider that Lashes Gal & Company Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Lashes Gal & Company Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Greenlea Accountancy Services Ltd T/a Lambe & Co
Chartered Certified Accountancy

114 Greenlea Road
Terenure
Dublin 6W
Ireland

Date: 5 March 2026

Lashes Gal & Company Limited

Balance sheet As at 31 August 2025

	2025 €	2024 €
Current assets	3,557	14,054
Creditors: amounts falling due within one year	(2,278)	(17,628)
Net current assets/(liabilities)	<u>1,279</u>	<u>(3,574)</u>
Total assets less current liabilities	1,279	(3,574)
Accruals and deferred income	(1,248)	(1,100)
Net assets/(liabilities)	<u>31</u>	<u>(4,674)</u>
Capital and reserves	<u>31</u>	<u>(4,674)</u>

I, as director of Lashes Gal & Company 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 of its profit or loss for such a financial year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the director of the company on 5 March 2026 and signed by:

Pamela Franciele De Oliveira Bernardes
Director

Lashes Gal & Company Limited

Notes to the abridged financial statements Financial year ended 31 August 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 5-7 Upper Oconnell Street, 4th Floor, Dublin 1, Ireland, D01P5P5.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Lashes Gal & Company Limited

Notes to the abridged financial statements (continued) Financial year ended 31 August 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(4,774)	-
Profit/(loss) for the financial year	4,705	(4,774)
At the end of the financial year	<u>(69)</u>	<u>(4,774)</u>

Lashes Gal & Company Limited

Notes to the abridged financial statements (continued) Financial year ended 31 August 2025

5. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	8,897	-
Advances made during the financial year	23	-
Amounts repaid during the financial year	(8,897)	(8,897)
	<u>23</u>	<u>(8,897)</u>
At the end of the financial year	<u>23</u>	<u>(8,897)</u>

Disclosure for each director or other person is as follows:

	2025	2024
	€	€
At the start of the financial year	8,897	-
Advances made during the financial year	23	-
Amounts repaid during the financial year	(8,897)	(8,897)
	<u>23</u>	<u>(8,897)</u>
At the end of the financial year	<u>23</u>	<u>(8,897)</u>