

Company registration number: 768228

Mineral Beauty Ltd

Unaudited abridged financial statements

for the financial year ended 31 December 2025

Mineral Beauty Ltd

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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.

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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless she is 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 director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 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 her to ensure that the financial statements and director's report comply with the Companies Act 2014. She is 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.

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Balance sheet As at 31 December 2025

	Note	2025 €	€
Current assets			
Debtors	7	2,452	
Cash at bank and in hand		1,889	
		<u>4,341</u>	
Creditors: amounts falling due within one year	8	<u>(6,661)</u>	
Net current liabilities			<u>(2,320)</u>
Total assets less current liabilities			<u>(2,320)</u>
Net liabilities			<u><u>(2,320)</u></u>
Capital and reserves			
Called up share capital presented as equity	9		100
Profit and loss account			<u>(2,420)</u>
Shareholders deficit			<u><u>(2,320)</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

I, as director of Mineral Beauty Ltd state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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);
- 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The notes on pages 4 to 7 form part of these abridged financial statements.

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**Balance sheet (continued)
As at 31 December 2025**

These abridged financial statements were approved and authorised for use by the director of the company on 11 February 2026 and signed by:

Juliet Morrow
Director

The notes on pages 4 to 7 form part of these abridged financial statements.

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

1. General information

The Company is a private company limited by shares, registered in Republic of Ireland. The address of the registered office is 77 Camden Street Lower, Saint Kevin's, Dublin 2, D02 XE80. The Company's registration number is 768228.

The principal activity of the Company is the sale and distribution of cosmetic products and services to private individuals and the retail sector.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2014.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Companies Act 2014.

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

Cashflow Statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. 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.

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period. When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that it is probable the expenses recognised will be recovered.

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

Cash and cash equivalents

Cash at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the Balance sheet.

Trade and other debtors

Trade and other debtors including amounts owed to group companies are recognised initially at transaction price (including transaction costs) unless a financial arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was -.

There were no employees during the year.

5. Directors remuneration

The directors of the company received no remuneration for their services during the year.

6. Appropriations of profit and loss account

	2025 €
At the start of the financial year	-
Loss for the financial year	(2,420)
At the end of the financial year	<u>(2,420)</u>

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

7.	Debtors		2025
			€
	Trade debtors		2,452
			2,452
8.	Creditors: amounts falling due within one year		2025
			€
	Other creditors including tax and social insurance		5,461
	Accruals		1,200
			6,661
9.	Share capital		
	Issued, called up and fully paid		
		2025	
		Number	€
	Amounts presented in equity:		
	Ordinary shares of € 1.00 each	60	60
	A Ordinary shares of € 1.00 each	40	40
		100	100

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

10. Directors transactions

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

	2025
	€
At the start of the financial year	7,000
Advances made during the financial year	-
Amounts repaid during the financial year	(2,901)
At the end of the financial year	<u>4,099</u>

Disclosure for each director or other person is as follows:

Juliet Morrow

Throughout the Company start-up phase, a director, Juliet Morrow, provided directors loans to the Company to support its working capital needs. These loans are interest free and repayable upon demand.

	2025
	€
At the start of the financial year	7,000
Advances made during the financial year	-
Amounts repaid during the financial year	(2,901)
At the end of the financial year	<u>4,099</u>

11. Controlling party

At the balance sheet date, the Company regards Juliet Morrow by virtue of her majority ownership of the issued share capital of the Company as the controlling party of the Company.

12. Going Concern

The Company's balance sheet shows an excess of liabilities over assets. Notwithstanding this, the financial statements have been prepared on a going concern basis. Having carefully considered the company's financial position, and finance requirements the directors consider it appropriate to prepare the financial statements on a going concern basis.

13. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 11 February 2026.