

**Doctor Bear Company Limited**

Report and Financial Statements

Year ended 31 August 2025

CONTENTS	PAGE
DIRECTORS AND OTHER INFORMATION	3
STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED ACCOUNTS	4
ACCOUNTING POLICIES	5
BALANCE SHEET	7
NOTES TO THE FINANCIAL STATEMENTS	8-9

**DIRECTORS AND OTHER INFORMATION**

**Directors**

Ms Meng Yu  
Mr Zheming Feng

**Bankers**

Bank of Ireland  
Bray  
Co Wicklow

**Secretary and Registered Office**

37 Fashion City  
Ballymount  
Dublin 22

**Accountants**

Peter Manahan Business  
Consulting Limited  
Pembroke Hall  
38/39 Fitzwilliam Square West  
Dublin 2

**Registered Number : 346600**  
Incorporated in Ireland

## REPORT OF THE DIRECTORS

### DIRECTORS' RESPONSIBILITIES STATEMENT

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

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland (relevant financial reporting framework). 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 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 directors are 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 directors comply with the Companies Act 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Results

The company reports a profit for the year.

### Principal Risks And Uncertainties

The principal risks and uncertainties facing the business include loss of key staff or clients . However the directors are satisfied that due to low fixed outgoings , attention to the cost base and alternate arrangements would ensure liabilities could still be met as they fall due if these circumstances were to arise.

### Research And Development

The company did not engage in any research and development activities during the year.

### Accounting Records

The measures taken by the director to secure compliance with the company's obligation under Sections 281 to 285 of the Companies Acts 2014 to keeping adequate accounting records are the use of appropriate systems and procedures and the employment of competent and reliable persons. The books are kept at the company's registered office.

## Directors report continued

The directors of the company as at 31 August 2025 are the Ultimate Controlling Party and their interests were:

Ms Meng Yu	90 Shares
Mr Zheming Feng	10 Shares

Mr Lei Yu [Retired as director on 5 January 2011]

### Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 6 to 9 :

(a) The directors approve these financial statements and confirm they are responsible for them including, selecting appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

(b) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending August 31, 2025.

---

Meng Yu  
Director

---

Zheming Feng  
Director

## ACCOUNTING POLICIES

### Accounting Convention

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard in the United Kingdom and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies.

The following principal accounting policies have been applied:

### Turnover

Turnover represents the value of goods at invoiced value exclusive of Value Added Tax

### Depreciation

The cost of fixed assets is written off equal annual instalments over their expected useful lives which are stated below:

	Years
Vehicles	5
Fixtures & Fittings	5

### Foreign Currencies

Assets and liabilities denominated in foreign currencies are translated into Euro (€) at the rates ruling at the balance sheet date. Differences arising on translation are included in the results for the year.

### Pension Contributions

Contributions to the company's pension scheme are charged to the Profit and Loss Account in the year to which they relate.

### Stocks

Stocks are valued on a first-in first-out basis including all costs to their current location and condition or at their net realisable value, whichever basis gives the lesser.

**BALANCE SHEET**  
Year ended 31 August

	Notes	2025 €	2024 €
<b>Tangible Fixed Assets</b>	4	3,045	6,020
<b>Investments</b>	5	-	-
<b>Current Assets</b>			
Debtors	6	30,265	14,556
Stock	7	78,850	72,550
Cash at bank and in hand		148,786	154,588
		<u>257,903</u>	<u>241,694</u>
<b>Creditors</b>			
Amounts falling due within one year	8	<u>(28,646)</u>	<u>(21,492)</u>
Net current liabilities		<u>229,254</u>	<u>220,200</u>
<b>Net assets</b>		<u>232,299</u>	<u>226,220</u>
<b>Capital Reserves</b>			
Called up Share Capital presented as equity	9	100	100
Profit and loss Account	10	<u>232,199</u>	<u>226,120</u>
Equity Shareholders' Funds		<u>232,299</u>	<u>226,220</u>

We, as director(s) of Doctor Bear Company 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 s.358 are satisfied,  
 (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),  
 (d) we 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 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,

\*(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**.

Meng Yu

Zheming Feng

The directors approved the financial statements on : 12 December 2025

NOTES TO THE FINANCIAL STATEMENTS

**1 Basis of preparing the financial statements**

These financial statements have been prepared a going concern basis.

**2 Operating Profit/(Loss)**

	2025	2024
	€	€
Operating Profit/(Loss) is stated after charging :-		
Depreciation	2,975	2,975
Bank Interest and Charges	<u>8,754</u>	<u>11,099</u>

**3 Tax on Profit /(Loss) on Ordinary Activities**

	2025	2024
	€	€
Corporation tax has been provided on principal activities at 12.5%.	1,149	-

**4 Tangible Fixed Assets**

	2025	2024
	Fixtures & Fittings	Fixtures & Fittings
	€	€
<b>Cost</b>		
Balance at start of year	14,876	13,012
Additions	-	1,864
Disposals	<u>-</u>	<u>-</u>
Balance at end of year	<u>14,876</u>	<u>14,876</u>
<b>Depreciation</b>		
Balance at start of year	8,856	5,881
Charge for the year	2,975	2,975
Disposals	<u>-</u>	<u>-</u>
Balance at end of year	<u>11,831</u>	<u>8,856</u>
<b>Net Book Value at end of year</b>	<u>3,045</u>	<u>6,020</u>
<b>Net Book Value at start of year</b>	<u>6,020</u>	<u>7,131</u>
Estimated useful life in years	4	4

**5 Investment**

	2025	2024
	€	€
Standard Life 3 year investment cash deposit	<u>-</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS

- Continued

	2025	2024
<b>6 Debtors</b>		
Amounts falling due within one year	€	€
Trade debtors, prepayments & directors balance	30,265	14,556
	<u>30,265</u>	<u>14,556</u>
<b>7 Stocks and work in progress</b>		
	€	€
Stocks - finished goods for resale	78,850	72,550
	<u>78,850</u>	<u>72,550</u>
<b>8 Creditors</b>		
Amounts falling due within one year	€	€
Trade creditors and accruals	0	0
VAT, PAYE PRSI	27,536	18,192
Directors current account balance	-	-
Corporation tax	1,110	3,300
	<u>28,646</u>	<u>21,492</u>
<b>Directors Current Account</b>	€	€
Opening Balance	14,556	(95,371)
Debits	30,462	30,462
Credits	(14,753)	79,465
Closing Balance	<u>30,265</u>	<u>14,556</u>
The above transactions include salaries paid to the directors. No remuneration for services as director during the year.		
<b>9 Called Up Share Capital</b>		
Authorised:	€	€
Ordinary Shares of €1 each	<u>250,000</u>	<u>250,000</u>
Allotted, Called Up and fully paid:		
Ordinary Shares of €1 each	<u>100</u>	<u>100</u>
<b>10 Movement on Reserves</b>		
Reserves at beginning of year	226,120	204,149
Adjustment to corporation tax	-	-
Profit for year	6,078	21,970
	<u>232,199</u>	<u>226,120</u>
<b>Reserves at end of year</b>	<u>232,199</u>	<u>226,120</u>

**11 Cash flow statement**

The Company comes within the definition of a small company under financial reporting standard for small and Micro-entities and avails of an exemption from preparing a Cash Flow Statement.

**12 Approval Of The Financial Statements**

The directors approved the financial statements on : 12 December 2025