

**YEESHH LIMITED**

**Abridged Unaudited Financial Statements  
for the financial year ended 30 June 2025**

**Abridged Unaudited Financial Statements  
for the financial year ended 30 June 2025**

---

**Contents**

Company Information	2
Directors' Responsibilities Statement	3
Balance Sheet	4
Statement of Changes in Equity	6
Notes to the Abridged Financial Statements	7

**COMPANY INFORMATION**  
**for the financial year ended 30 June 2025**

---

<b>DIRECTORS</b>	Emile Petit Jean-Christophe Petit
<b>SECRETARY</b>	Jean-Christophe Petit
<b>REGISTERED OFFICE</b>	Ground Floor 71 Lower Baggot Street Co. Dublin Dublin D02 P593 Ireland
<b>COMPANY NUMBER</b>	604059
<b>ACCOUNTANT</b>	Lizdan Business Services Limited Ground Floor 71 Lower Baggot Street Dublin D02 P593 Ireland
<b>BANKERS</b>	Allied Irish Banks, p.l.c. Bankcentre Ballsbridge Dublin 4 Dublin Ireland  Revolut Bank UAB Konstitucijos ave. 21B Vilnius 8130 Republic of Lithuania

**DIRECTORS' RESPONSIBILITIES STATEMENT**  
**for the financial year ended 30 June 2025**

---

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Section 1a of FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council ("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 for the Company financial statements 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 the 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' Report 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.

**DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**

In relation to the financial statements and related notes:

- 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 Lizdan Business Services Limited, all the Company's accounting records and provided all the information, books, or documents 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 the transactions of the Company for the financial year ended 30/06/2025.

Approved by the Board of Directors and signed on its behalf by:

*Emile Petit*

Emile Petit  
Director

19 December 2025

*JC Petit*

Jean-Christophe Petit  
Director

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	7	-	187
Investments	8	67	-
		<u>67</u>	<u>187</u>
<b>Current assets</b>			
Debtors		327,441	292,459
Cash at bank and in hand		112,092	153,263
		<u>439,533</u>	<u>445,722</u>
Creditors: amounts falling due within one year		(281,539)	(414,519)
<b>Net current assets</b>		<u>157,994</u>	<u>31,203</u>
<b>Total assets less current liabilities</b>		<u>158,061</u>	<u>31,390</u>
<b>Net assets</b>		<u>158,061</u>	<u>31,390</u>
<b>Capital and reserves</b>			
Called-up share capital		100	100
Profit and loss account		157,961	31,290
<b>Total shareholder's funds</b>		<u>158,061</u>	<u>31,390</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 Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of FRS 102 and the Companies Act 2014.

We, as directors of Yeesshh Limited 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 s.358 are satisfied;
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2);
- 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;
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014; and 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.

The financial statements of Yeesshh Limited (registered number: 604059) were approved and authorised for issue by the Board of Directors on 19 December 2025. They were signed on its behalf by:

*Emile Petit*

Emile Petit  
Director

*JC Petit*

Jean-Christophe Petit  
Director

**STATEMENT OF CHANGES IN EQUITY**  
for the financial year ended 30 June 2025

	Called-up share capital	Profit and loss account	Total
	€	€	€
<b>At 01 July 2023</b>	<b>100</b>	<b>34,889</b>	<b>34,989</b>
Profit for the financial year	-	346,401	346,401
<b>Total comprehensive income</b>	<b>-</b>	<b>346,401</b>	<b>346,401</b>
Dividends paid on equity shares	-	(350,000)	(350,000)
<b>At 30 June 2024</b>	<b>100</b>	<b>31,290</b>	<b>31,390</b>
<b>At 01 July 2024</b>	<b>100</b>	<b>31,290</b>	<b>31,390</b>
Profit for the financial year	-	350,671	350,671
<b>Total comprehensive income</b>	<b>-</b>	<b>350,671</b>	<b>350,671</b>
Dividends paid on equity shares	-	(224,000)	(224,000)
<b>At 30 June 2025</b>	<b>100</b>	<b>157,961</b>	<b>158,061</b>

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**for the financial year ended 30 June 2025**

---

## **1. Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

### **General information and basis of accounting**

Yeesshh Limited (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Ground Floor, 71 Lower Baggot Street, Co. Dublin, Dublin, D02 P593, Ireland. The nature of the Company's operations and its principal activities are set out in the Directors' Report.

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or transaction value, as explained in the accounting policies below. Historical cost is generally based on the transaction value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

### **Going concern**

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

### **Foreign currency**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

### **Turnover**

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

Turnover from the provision of services is recognised when 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.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 30 June 2025**

---

**Employee benefits*****Defined contribution schemes***

The Company operates a defined contribution scheme. The amount charged to the Profit and Loss Account in respect of pension costs and other post-retirement benefits is the contributions payable in the financial year. Differences between contributions payable in the financial year and contributions actually paid are included as either accruals or prepayments in the Balance Sheet.

**Taxation*****Current tax***

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is recognised in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Deferred tax***

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 30 June 2025**

---

**Tangible fixed assets**

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

Office equipment 3 years straight line

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

**Trade and other debtors**

Trade and other debtors are measured initially at transaction price 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.

**Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

**Trade and other creditors**

Trade and other creditors are measured initially at transaction price 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.

**Financial instruments**

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 30 June 2025**

---

**Other financial assets**

Other financial assets include investments in subsidiaries, associates, joint ventures, listed, ordinary or preference shares. These investments are carried at cost less impairment. Derivatives are carried at the transaction cost if applicable less impairment and recognised in the profit and loss on a straight line basis over the derivatives life.

**Provisions**

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the Balance Sheet date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

**Ordinary share capital**

The ordinary share capital of the Company is presented as equity.

**Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

**Related party transactions**

The company discloses transactions with related parties which are not wholly owned within the same group. It does not disclose transactions with members of the same group that are wholly owned.

During the year Longstone Mobile Limited a company which is incorporated under the laws of Ireland and which is under the control of common directors and shareholders, did not engage in sales with Yesshh Limited. The company had no purchases from Longstone Mobile Limited during the year. Longstone Mobile Limited paid dividends of €208,071 to Yesshh Limited during the year to 30 June 2025. As at 31 December 2025 there was a loan amount owed to Longstone Mobile Limited of €20,041.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 30 June 2025**

**2. Employees**

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Monthly average number of persons employed by the Company during the year, including directors	3	3

**3. Interest payable and other similar expenses**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Interest payable and similar expenses	12,724	3,600

**4. Profit on ordinary activities before taxation**

Profit on ordinary activities before taxation is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Depreciation of tangible fixed assets (note 7)	187	375
Foreign exchange losses	61,366	13,155

**5. Directors' remuneration**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Aggregate emoluments paid to or receivable by directors in respect of qualifying services	60,882	60,882

**6. Tax on profit on ordinary activities**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Current tax on profit on ordinary activities</b>		
Irish corporation tax	20,370	49,511
<b>Total current tax</b>	<b>20,370</b>	<b>49,511</b>
<b>Total tax on profit on ordinary activities</b>	<b>20,370</b>	<b>49,511</b>

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 30 June 2025**

**7. Tangible assets**

	<b>Office equipment</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 01 July 2024	1,605	1,605
<b>At 30 June 2025</b>	<b>1,605</b>	<b>1,605</b>
<b>Accumulated depreciation</b>		
At 01 July 2024	1,418	1,418
Charge for the financial year	187	187
<b>At 30 June 2025</b>	<b>1,605</b>	<b>1,605</b>
<b>Net book value</b>		
<b>At 30 June 2025</b>	<b>-</b>	<b>-</b>
At 30 June 2024	187	187

**8. Fixed asset investments****Investments in subsidiaries**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At the beginning of financial year	-	-
Additions	67	-
<b>At the end of financial year</b>	<b>67</b>	<b>-</b>
<b>Carrying value at the end of financial year</b>	<b>67</b>	<b>-</b>

**9. Related party transactions****Transactions with group companies****Amounts owed to Group undertakings**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Amounts owed to group companies	20,041	-

During the year Longstone Mobile Limited a company which is incorporated under the laws of Ireland and which is under the control of common directors and shareholders, did not engaged in sales with Yesshh Limited. The company had no purchases from Longstone Mobile Limited during the year. Longstone Mobile Limited paid dividends of €208,071 to Yesshh Limited during the year to 30 June 2025. As at 31 December 2025 there was a loan amount owed to Longstone Mobile Limited of €20,041.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)  
for the financial year ended 30 June 2025

---

**Transactions with the entity's directors (or members of its governing body)*****Amounts owed to directors***

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Amounts owed to directors	<u>83,486</u>	<u>124,856</u>

**10. Events after the Balance Sheet date**

There have been no events after the balance sheet date affecting the Company since the financial year.